

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

CIVIL ACTION NO. 04-10484-RWZ

MARK CORRIA

v.

INTERNAL REVENUE SERVICE

ORDER

April 26, 2004

ZOBEL, D.J.

On March 9, 2004, Mark Corria, a resident of Lynn, Massachusetts, filed a complaint in this Court but did not submit the filing fee or an application to proceed without prepayment of the filing fee. Corria appears to allege that he is a convicted sex offender and styles this complaint as being brought by the Internal Revenue Service ("IRS") as the "plaintiff" with himself and four other persons as "defendants." See Complaint p. 1-4. The complaint is literally incomprehensible and it is not clear what, if any, relief Corria seeks.

ANALYSIS

In order to commence a civil action in this Court, a plaintiff must file a complaint. Fed. R. Civ. P. 3. The complaint must contain a "short and plain statement" (1) of the grounds upon which the Court's jurisdiction rests and (2) of the claim(s) showing that the pleader is entitled to relief. Fed. R. Civ. P. 8(a). The complaint must also contain a demand for judgment. Id.

Here, plaintiff's complaint literally provides no notice of what claims he is attempting

to bring in this Court or what relief he seeks sufficient to comply with the strictures of Rule 8. Because there appears to be no factual or legal basis for this complaint and because Corria has failed to submit a filing fee or an application for waiver of the filing fee, this action shall be dismissed without prejudice.

CONCLUSION

ACCORDINGLY,

(1) The Clerk is directed to correct the caption of this action to reflect that Mark Corria is the sole purported plaintiff and that the Internal Revenue Service is the sole purported defendant; and

(2) This action is dismissed without prejudice for the reasons stated above.

SO ORDERED.

s/ Rya W. Zobel  
UNITED STATES DISTRICT JUDGE